

PUPIL RESIDENCY VERIFICATION AND APPEALS

1. Summary of Chapter 309/95

Education Code Sections 48204.5 and 48204.6, Revenue and Taxation Code Section 97.3, and Section 5 of Chapter 309, require any school district adjacent to an international border to make reasonable efforts if a district employee believes that the parent or guardian of a pupil has provided false or unreliable evidence of residency, to determine that the pupil actually meets the residency requirements. In addition, Imperial and San Diego County Superintendents of Schools are prohibited from allocating funds to any school district that has not adopted an appeals procedure for a pupil whose parent or guardian has failed to adequately verify the pupil meets residency requirements.

On June 24, 1999, the Commission on State Mandates (CSM) determined that Chapter 309, Statutes of 1995, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code (GC) § 17500) of Division 4 of Title 2.

2. Eligible Claimants

With the exception of community colleges, any school district, as defined in GC Section 17519, that is adjacent to an international border and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

A reimbursement claim is defined in GC Section 17522 as any claim filed with SCO by a school district for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. If the filing date falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15th falls on a weekend in 2009, claims for fiscal year 2007-08 will be accepted without penalty if postmarked or delivered on or before February 17, 2009. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. Claims filed more than one year after the deadline will not be accepted.

Documentation to support actual costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 16 of the instructions.

B. Estimated Claims

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations.

Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure Section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with SCO's claiming instructions and the P's & G's adopted by CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. When no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

3. Reimbursable Activities

For each eligible school district all direct and indirect costs of labor, materials and supplies, contract services, equipment, travel, and training incurred for the following mandated activities are reimbursable:

A. Determination of Pupil's Residency

Any reasonable effort to determine a pupil's residency, if the verification occurs at a time other than the annual residency verification required under Title 5, California Code of Regulations, Section 432.

B. Adoption of Appeal Procedure

The one-time activity of adopting an appeal procedure, substantially similar to Mountain Empire Unified School District's for pupils who fail to adequately verify their residency.

C. Ongoing Activities

Ongoing activities related to the appeal procedure for pupils who fail to adequately verify their residency, including:

- (1) Notifying a pupil 18 years or older or the parent or guardian of a pupil under 18 years of age of the administrative determination that the pupil failed to adequately verify residency.
- (2) Receipt and evaluation of the request to appeal the proposed exclusion of the pupil.
- (3) Arranging and conducting a formal conference to discuss the proposed exclusion of the pupil.
- (4) Providing the pupil or parent or guardian for inspection purposes only, the documentation supporting the administrative determination that the pupil failed to adequately verify residency.
- (5) Providing a written report of the final decision to a pupil 18 years or older, or the parent or guardian of a pupil under 18 years of age, and the governing board.

4. Reimbursement Limitations

- A. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected under the Public Records Act (GC § 6250, et al.) federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local costs are claimed.
- B. Any funds appropriated by Chapter 309, Statutes of 1995, for allocation to the Imperial and San Diego County Superintendents of Schools will be treated as an offset.
- C. Chapter 309, Statutes of 1995, subdivision (b), authorized an annual appropriation in the Budget Act for subsequent fiscal years for this purpose. These funds must be treated as an offset.

5. Claiming Forms and Instructions

A claimant may submit a computer generated report in substitution for Forms 1 and 2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file reimbursement claims. SCO will revise the manual and claim forms as necessary.

A. Form 2, Activity Cost Detail

This form is used to segregate the detailed costs by claim activity. A separate Form 2 must be completed for each activity being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

In lieu of actual hours the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent attach the time records with the claim. SCO will review the documented time study for precision and reliability.

2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase) is considered purchases. The cost of the equipment cannot be expensed for the year of purchase unless permitted by CSM. Only the equipment's yearly depreciated value, using the straight-line method, may be claimed. The Internal Revenue Service "*Publication 946*" may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training is reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

A. Form 1, Claim Summary

This form is used to summarize direct costs by claim activity and compute allowable indirect costs for the mandate. Claim statistics must identify the work performed for costs claimed.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

B. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from Form 1 must be carried forward to this form for the SCO to process the claim for payment.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to LRSDAR@sco.ca.gov. Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.shtml.

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents.

To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PUPIL RESIDENCY VERIFICATION AND APPEALS			For State Controller Use Only (19) Program Number 00182 (20) Date Filed (21) LRS Input		PROGRAM 182	
(01) Claimant Identification Number			Reimbursement Claim Data			
(02) Claimant Name			(22) FORM-1, (03)(a)			
Address			(23) FORM-1, (03)(b)			
			(24) FORM-1, (04)(1)(f)			
			(25) FORM-1, (04)(2)(f)			
			(26) FORM-1, (04)(3)(f)			
Type of Claim	Estimated Claim		Reimbursement Claim			
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (06)			
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) FORM-1, (07)			
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) FORM-1, (09)			
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (10)			
Total Claimed Amount	(07)	(13)	(31)			
Less: 10% Late Penalty (refer to claiming instructions)		(14)	(32)			
Less: Prior Claim Payment Received		(15)	(33)			
Net Claimed Amount		(16)	(34)			
Due from State	(08)	(17)	(35)			
Due to State		(18)	(36)			
(37) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> Signature of Authorized Officer _____ Type or Print Name (38) Name of Contact Person for Claim _____ </div> <div style="width: 45%;"> Date _____ Title Telephone Number _____ E-mail Address _____ </div> </div>						

Program 182	PUPIL RESIDENCY VERIFICATION AND APPEALS CERTIFICATION CLAIM FORM INSTRUCTIONS	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Leave blank.
- (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from Form-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10 % penalty), not to exceed \$10,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (04)(1)(f), means the information is located on Form-1, block (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 182	MANDATED COSTS PUPIL RESIDENCY VERIFICATION AND APPEALS CLAIM SUMMARY					FORM 1
(01) Claimant			(02) Fiscal Year ____ / ____			
Claim Statistics						
(03) (a) Number of pupils for whom residency verification was requested						
(b) Number of appeals requested due to determination of non-residency						
Direct Costs		Object Accounts				
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Determination of Pupil's Residency						
2. Adoption of Appeal Procedure						
3. Ongoing Activities						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate					[From J-380 or J-580]	%
(07) Total Indirect Costs					[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
Cost Reduction						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) - {(line (09) + line (10))}]	

Program 182	PUPIL RESIDENCY VERIFICATION AND APPEALS CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) (a) Enter the number of pupils for whom residency verification was requested at a time other than the annual verification of residency required by Title 5, California Code of Regulations, Section 432.
- (b) Enter the number of appeals requested in order to determine non-residency.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580 as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 182	MANDATED COSTS PUPIL RESIDENCY VERIFICATION AND APPEALS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant

(02) Fiscal Year

(03) Reimbursable Activities : Check only one box per form to identify the activity being claimed.

☐ Determination of Pupil's Residency☐ Adoption of Appeal Procedure☐ Ongoing Activities

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

Program 182	PUPIL RESIDENCY VERIFICATION AND APPEALS ACTIVITY COST DETAIL Instructions	FORM 2
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- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 shall be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to SCO on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits									
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Travel									
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.